



[4830-01-p]

## DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 301

RIN 1545-BL59

[REG-120756-13]

Disclosures of Return Information Reflected on Returns to Officers and Employees of the Department of Commerce for Certain Statistical Purposes and Related Activities

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of proposed rulemaking by cross-reference to temporary regulation.

SUMMARY: In the Rules and Regulations section of this **Federal Register** the IRS is issuing temporary regulations authorizing the disclosure of specified return information to the Bureau of the Census (Bureau) for the design of a decennial census that costs less per housing unit and still maintains high quality results. The temporary regulations are made pursuant to a request from the Secretary of Commerce. These regulations require no action by taxpayers and have no effect on their tax liabilities. Thus, no taxpayers are likely to be affected by the disclosures authorized by this guidance. The text of the temporary regulations published in the Rules and Regulations section of the **Federal Register** serves as the text of these proposed regulations.

DATES: Written and electronic comments and requests for a public hearing must be received by **[INSERT DATE 90 DAYS AFTER PUBLICATION OF THIS DOCUMENT IN THE FEDERAL REGISTER]**.

ADDRESSES: Send submissions to: CC:PA:LPD:PR (REG-120756-13), room 5203, Internal Revenue Service, Post Office Box 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand-delivered Monday through Friday between the hours of 8 a.m. and 4 p.m. to CC:PA:LPD:PR (REG-120756-13), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue, N.W., Washington, DC 20224, or sent electronically, via the Federal eRulemaking Portal at [www.regulations.gov](http://www.regulations.gov) (IRS REG-120756-13).

FOR FURTHER INFORMATION CONTACT: Concerning the proposed regulations, Melissa Avrutine, (202) 317-6833; concerning submissions of comments, Oluwafunmilayo Taylor, (202) 317-5179 (not toll-free numbers).

#### SUPPLEMENTARY INFORMATION:

##### **Background**

This document contains proposed amendments to 26 CFR Part 301 relating to section 6103(j)(1)(A) of the Internal Revenue Code (Code). Section 6103(j)(1)(A) authorizes the Secretary of the Treasury to furnish, upon written request by the Secretary of Commerce, such return or return information as the Secretary of Treasury may prescribe by regulation to officers and employees of the Bureau for the purpose of, but only to the extent necessary in, the structuring of censuses and conducting related statistical activities authorized by law. Section 301.6103(j)(1)-1 of the regulations further defines such purposes by reference to 13 U.S.C. chapter 5 and provides an itemized description of the return information authorized to be disclosed for such purposes. This document contains proposed regulations authorizing the disclosure of additional items of

return information requested by the Secretary of Commerce. Temporary regulations in the Rules and Regulations section of this issue of the **Federal Register** amend 26 CFR part 301. The text of those temporary regulations serves as the text of these proposed regulations. The preamble to the temporary regulations explains the temporary regulations and these proposed regulations.

### **Special Analyses**

It has been determined that this notice of proposed rulemaking is not a significant regulatory action as defined in Executive Order 12866, as supplemented by Executive Order 13563. Therefore, a regulatory assessment is not required. It also has been determined that section 553(b) of the Administrative Procedures Act (5 U.S.C. chapter 5) does not apply to these regulations, and because the regulation does not impose a collection of information on small entities, the Regulatory Flexibility Act (5 U.S.C. chapter 6) does not apply. Pursuant to section 7805(f) of the Code, this regulation has been submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on its impact on small business.

### **Comments and Requests for Public Hearing**

Before these proposed regulations are adopted as final regulations, consideration will be given to any comments that are submitted timely to the IRS as prescribed in this preamble under the “Addresses” heading. The IRS and Treasury Department request comments on all aspects of the proposed regulations. All comments that are submitted will be available for public inspection and copying at [www.regulations.gov](http://www.regulations.gov) or upon request. A public

hearing may be scheduled if requested in writing by any person that timely submits written or electronic comments. If a public hearing is scheduled, notice of the date, time, and place for the public hearing will be published in the **Federal Register**.

### **Drafting Information**

The principal author of these proposed regulations is Melissa Avrutine, Office of the Associate Chief Counsel (Procedure and Administration).

### **List of Subjects in 26 CFR Part 301**

Employment taxes, Estate taxes, Excise taxes, Gift taxes, Income taxes, Penalties, Reporting and recordkeeping requirements.

### **Proposed Amendments to the Regulations**

Accordingly, 26 CFR part 301 is proposed to be amended as follows:

#### **PART 301—PROCEDURE AND ADMINISTRATION.**

Paragraph 1. The authority for part 301 continues to read in part as follows:

Authority: 26 U.S.C. 7805 \* \* \*

Par. 2. Section 301.6103(j)(1)-1 is amended by adding paragraphs (b)(1)(xviii) through (xx) and (b)(7)(i) through (ix) and revising paragraph (e) to read as follows:

§301.6103(j)(1)-1 Disclosures of return information reflected on returns to officers and employees of the Department of Commerce, for certain statistical purposes and related activities.

\* \* \* \* \*

(b) \* \* \*

(1) \* \* \*

(xviii) through (xx) [The text of proposed amendments to §301.6103(j)(1)-1(b)(1)(xviii) through (b)(1)(xx) are the same as the text of §301.6103(j)(1)-1T(b)(1)(xviii) through (b)(1)(xx) published elsewhere in this issue of the **Federal Register**].

\* \* \* \* \*

(7)\* \* \*

(i) through (ix) [The text of proposed amendments to §301.6103(j)(1)-1(b)(7)(i) through (b)(7)(ix) are the same as the text of §301.6103(j)(1)-1T(b)(7)(i) through (b)(7)(ix) published elsewhere in this issue of the **Federal Register**].

\* \* \* \* \*

(e) Effective/applicability date. Paragraphs (b)(1)(xviii) through (b)(1)(xx) and (b)(7)(i) through (b)(7)(ix) of this section apply to disclosures to the Bureau of the Census made on or after **[INSERT DATE OF PUBLICATION OF THIS DOCUMENT IN FEDERAL REGISTER]**. For rules that apply to disclosures to the Bureau of the Census before that date, see 26 CFR 301.6103(j)(1)-1 (revised as of April 1, 2013).

John Dalrymple

Deputy Commissioner for Services and Enforcement.

